

YORK COUNTY JOB DESCRIPTION

JOB TITLE: BUSINESS TAX ADMINISTRATOR COMMISSIONER OF THE REVENUE

GENERAL STATEMENT OF JOB

Performs difficult technical and administrative work enforcing and inspecting County businesses to ensure compliance with County and State business license, prepared food and beverage, transient occupancy and short-term rental tax regulations. Prepares routine correspondence; assists taxpayers. Trains staff in office policies and procedures, related laws and codes, and use of County computer systems. Oversees the processing of tax returns and implements changes as appropriate; maintains records and files. Submits copies of certificates of use and occupancy and home occupation certificates of use, to appropriate County personnel to ensure proper zoning and building regulations compliance, prior to issue of a County business license. Audits existing accounts for prior year receipts; conducts site inspections to ensure that each business has a license to operate; conducts interviews with taxpayers whose records show discrepancies or whom are delinquent in filing applications or making payments for business taxes. Resolves discrepancies and makes final decisions on a variety of issues. Work is performed under general supervision.

ESSENTIAL JOB FUNCTIONS

Responsible for administering and overseeing the business tax operations; personally handles the unusual or complex problems related to business taxes; reviews difficult accounts and makes recommendations for action to Commissioner of the Revenue and takes final course of action; continually evaluates office procedures and recommends improvements. Researches as necessary and determines classification and licensing of business establishments.

Performs field inspections of County business establishments to ensure their compliance with the County and State business licensing code, issues delinquent notices as required, observes new business openings and development of commercial and residential property activities and ensures proper licensing; audits and reviews business records for prior year gross receipts, adjustments to estimates and business tangible personal property; advises businesses on the proper procedures for collecting and remitting prepared food and beverage, transient occupancy and short-term rental taxes; assesses and collects all business taxes; coordinates collection actions with the Treasurer on delinquent accounts.

Communicates with the Code Compliance Supervisor to ensure that proper zoning requirements have been satisfied before the issuance of a County business license.

Gathers data and prepares complex reports for the Commissioner of the Revenue; Prepares and oversees the maintenance of records and the preparation of periodic and special reports.

Assists computer programmers in the design and development of County business tax software and tests same for correct procedures as outlined in the design.

BUSINESS TAX ADMINISTRATOR, FY2003 COMPENSATION STUDY

Responds to inquiries concerning types of license required, provides information on businesses which fail to perform, and explaining all codes, guidelines and policy interpretations.

Monitors annual mailings of business license tax applications and monthly mailings of prepared food and beverage, and transient occupancy tax reports.

ADDITIONAL JOB FUNCTIONS

Performs other related work as required.

ENTRY KNOWLEDGE, SKILLS, AND ABILITIES

Thorough knowledge of County and State business license tax ordinances with reference to the classification of licenses required of a particular type of business.

Thorough knowledge of Attorney General Opinions, and applicable court cases concerning business taxes.

Thorough knowledge of word processing spreadsheet, and data base software.

Thorough knowledge of basic mathematics to include addition, subtraction, multiplication, division, percentages, and fractions.

Excellent oral and written communication skills.

Ability to research and interpret Attorney General opinions and applicable court cases concerning business tax issues.

Ability to work independently.

EDUCATION AND EXPERIENCE

An associates degree in accounting or business administration or a related field, and 3 years of closely related experience, or any equivalent combination of education and experience which provides the required knowledge, skills, and abilities.

SPECIAL REQUIREMENTS

Possession of a valid driver's license issued by the Commonwealth of Virginia.

PHYSICAL AND MENTAL STANDARDS REQUIRED TO PERFORM ESSENTIAL JOB FUNCTIONS

Physical Requirements: Must be physically able to operate a variety of machinery and equipment including computers, typewriters, calculators, etc. Must be physically able to operate a motor vehicle. Work is sedentary in nature.

BUSINESS TAX ADMINISTRATOR, FY2003 COMPENSATION STUDY

Data Conception: Requires the ability to compare and/or judge the readily observable, functional, structural or compositional characteristics (whether similar or divergent from obvious standards) of data, people or things.

Interpersonal Communication: Requires the ability of speaking and/or signaling people to convey or exchange information. Includes giving instructions, assignments or directions to employees or coworkers.

Language Ability: Requires the ability to read and prepare a variety of reports, correspondence, applications, etc. using prescribed formats and conforming to all rules of punctuation, grammar, diction, and style. Requires the ability to speak to people with poise, voice control, and confidence.

Intelligence: Requires the ability to learn and understand relatively complex principles and techniques; to make independent judgments in absence of supervisor; to acquire knowledge of topics related to primary occupation.

Verbal Aptitude: Requires the ability to follow oral and written instructions. Must be able to communicate effectively.

Numerical Aptitude: Requires the ability to utilize mathematical formulas; to add and subtract; multiply and divide; and to utilize decimals and percentages.

Motor Coordination: Requires the ability coordinate hands and eyes rapidly and accurately in using office equipment and hand tools.

Manual Dexterity: Requires the ability to handle a variety of items such as office equipment and hand tools. Must have minimal levels of eye/hand/foot coordination.

Interpersonal Temperament: Requires the ability to deal with people beyond giving and receiving instructions. Must be adaptable to performing under stress and when confronted with persons acting under stress.

Physical Communication: Requires the ability to talk and hear.

Prepared by: _____

Date: _____

Approval: _____